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IN THE SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1931

NO. 580

S. B. LAWRENCE, ET AL, APPELLANTS,

V.

MISSISSIPPI STATE TAX COMMISSION, ET AL., APPELLEES.

SUPPLEMENTAL STATEMENT OF JURISDICTION

WM. H. WATKINS,
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Attorneys for Appellants.

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MISSISSIPPI STATE TAX COMMISSION, ET AL., APPELLEES.

SUPPLEMENTAL STATEMENT OF JURISDICTION.

Since filing statement of jurisdiction in this case our attention has been directed to the case of *First National Bank of Boston v. Maine*, decided January 4, 1932, and reported in the United States Daily of January 5th, to which the attention of the Court is directed.

The occupation which the Appellant carried on in Tennessee was subject to taxation under the Tennessee Statutes, the same being in the following language:

The Acts of 1927 of Tennessee State Legislature on the subject of contractors, contains the following language:

"CONTRACTORS.

Each person, firm, or corporation engaged in the business of constructing railroads and public roads in this State if the original contractors, shall pay per annum $250.00

Each person, firm or corporation engaged in the business of constructing railroads and public roads in this State as sub-contractors, shall pay per annum $150.00

Provided, that the term 'Contractor' shall apply only to those contractors employing one or more persons and not to any individual who undertakes to alone do the work of his contract.

"CONSTRUCTION COMPANIES.

Each person, firm or corporation, foreign or domestic, operating or doing business in this State, directly or by agent, engaged in the general contracting business of constructing office buildings, public buildings, or other buildings, bridges, water works, drainage works, sewerage systems, and the like, other than public roads or railroad contractors, where the aggregate contract price contracted for construction in any one year exceeds the sum of $500.00, per annum $200.00

For the construction of bridges the contractor is thus subject to an additional tax of $200.00."

Not only that, but the property and equipment from which the income was earned by the Appellant in the State of Tennessee was subject to an ad valorem tax under the Constitution and Statutes of the State of Tennessee.

We are of the opinion that the Appellant in carrying on the occupation of Contractor in the State of Tennessee was subject to other tax liability in the State of Tennessee than

that above set out, as to which the attention of the Court will be directed on the merits.

The foregoing is sufficient to show that the Appellant was subjected to double taxation, first, by the State of Tennessee on the occupation as well as his property used therein; second, by the State of Mississippi on the income earned exclusively beyond the borders of the State.

Respectfully submitted,

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Attorneys for Appellants.